THE TAX SYSTEM A FAILURE AND REFORM BADLY NEEDED

Hon. J. Allen Watts Addresses Lawyers on Timely Topic and Tells of the Burden of Government the Citizens is Forced to Bear.

"The Burden of Government Upon the Citizens," was the subject of an address delivered by Hon. J. Allen Watts, former State Senator, of Roanoke, before the Virginia Bar Association, which held its session at Old Point last week. Mr. Watts said in part:

"There are two things that must strike the thoughtful reader of history: First, the generally commonplace and sordid motives underlying great revolutions, and secondly, the sameness and want of originality in the experiments in all ages and by all peoples in the art of government.

As to the first proposition, all of us are prone to view a great revolution as a moral earthquake. The struggle of a people to emerge from the abyss of ignorance and oppression into the light of liberty and intelligence, as the throbbing of the heart of the people against the bars of its prison house and to look upon leaders of great revolutions as sears and prophets, risking their life and freedom and happiness for the upbuilding of their peoples. Yet when we look closely, we find that, in the great majority of cases, revolutions are simply questions of "dollars and cents;" that it is the pocket nerve that has been touched; that the aspiration is the glorification of the dollar and not of freedom; that money is the reality, and liberty, the incident.

There are men of patriotism and of intelligence, with hearts that bled for the oppression of the people in the time of Louis XIV, such as Marshal Vauban, but their warnings and protests were unheeded, and the bloodiest revolution known to history followed.

Go back still further. The disruption of the Jewish monarchy and the secession of the ten tribes was due to the refusal of the successor of Solomon to accede to the demands that he should abate the tax exactions of the preceding reign. The misappropriation of the taxes of the Greek Confederacy marked the beginning of the decline of Athens and of the Greeks and the loss to the world of one of the most marvellous civilizations that has ever been built up by the genius of a people. Nor need we go so far afield for examples of this proposition. The "Two-Penny Act," resulting in the Parsons' case, and the eloquence of Patrick Henry was the beginning in Virginia, and the "Stamp Act" and the "Duty on Tea" the immediate cause of the great revolution which disrupted the Anglo-Saxon race, while Wat. Tyler, the leader of a revolution, was driven to it by a personal indignity offered to his daughter by a tax assessor. And it is another indisputable fact that in most cases where these revolutions have taken place, the immediate cause of the revolution, the relief from the burden of taxation, has not been achieved, but in almost every case they have worked for liberty and for freedom.

THE SECOND PROPOSITION.

My second proposition, as to the sameness of experiments, is equally founded upon history. Whether it be a despotism or a democracy, a monarchy or a republic, we find that in the essentials which go to make up the daily life of the people the experiences are much the same. As far back as history goes we find the peoples of the world looking upon taxation as a burden to be evaded and escaped, and the governments of the world endeavoring to find new sources of taxation and new methods of collection.

The general property tax, which now prevails practically over the whole of the United States, and the assessment and collection of which gives more concern to the government than any other one question, was tried in all of its different phases by Rome, and she experienced precisely the same difficulties that we, in Virginia, are experiencing to-day, although the punishment for false returns and the evasion of taxation was death; her experience showing that in the very shadow of death men will evade, hide and escape taxation, if it be possible to do so; and human ingenuity has been exerted to this more largely, perhaps, than to any other.

The Republic of Greece had forced upon her some of the same questions that we, in these United States, are meeting to-day; her statesmen appreciated, as we do, that the acumulation of enormous fortunes is a menace to a republican form of government, and one of their methods of meeting this question is curious, as an effort of one of the first republics to preserve republican institutions.

Another instance of this sameness has been the theory of taxing bachelors and widowers. In the ancient governments this was a common tax, and only in the last few years Illinois and one or two other States have attempted to inaugurate a similar tax. Mediaeval England added to this a tax on marriage. This tax was paid at the time of marriage.

One of the most curious taxes that has prevailed in some governments, notably Russia, is on beards; the tax being refined after a few years in some cases, so as to be proportionate to the length and shape of the beard. Another thing where we find an absolute similarity in all governments, is the dislike of the people to the tax gatherer,—whether he is called publican in the Bible, Farmer General in France, or Treasurer in Virginia, he is a gentleman whose visits are never desired, and whose work is never appreciated.

TAXATION'S HISTORY.

A history of taxation is one of the most curious, one of the most absorbing of subjects, and one of which the average man is most ignorant.

The Barons at Runnymead in 1215 received from King John the great charter, and laid the foundation of the liberty of the Anglo-Saxon race, and the preservation and guarantee of these liberties was contained in a clause of that charter. It is also noteworthy in this connection that when labor disputes are settled by arbitration in England, the labor organizations choose as their representatives, almost invariably, a member of the nobility; that although the aristocracy and wealthy are the governing class in England, the tendency has been in recent years to more and more remove the burden of taxation from the poor and to place it upon the shoulders of the rich; that the laws for the protection of labor in England and her colonies are the broadest and most liberal of any nation, and that the methods of taxation in England and her colonies are the most advanced and least burdensome to the farmer and laboring man of any system in the world.

The provisions of Magna Charta provided that "there shall be no taxation without representation," and this has been the cause of bloody wars and revolutions in England and this country.

In view of the fact that this country is the most backward of all the world today in matters of taxation, it is interesting to note that there is no subject that was more thoroughly discussed by the founders of the government than this.

I wish that I had time to discuss the history of the present condition of Federal taxation. As an example of taxation, perverted from its true purposes of procuring revenue for the support of the government to the building up of private interests and fortunes, it is unequalled in the history of mankind, but I will confine myself to a short review of the present condition of affairs in Virginia, and without recommending the method by which the evils may be cured, point out some of the remedies which have been suggested by writers of eminence and standing, and some of the experiments which have been tried by other peoples and at other times.

VIRGINIA REVENUES.

The revenues from taxation in Virginia are derived from a poll or capitation tax, an income tax and what is commonly known as a general property tax.

First. Poll Tax.—Arriving at the adult male population by dividing the supposed total population by five, the poll-tax assessment in this State is approximately correct. Of those assessed, however, about thirty-three and a third per cent. failed to pax the tax of one dollar.

In the colony period of the history of Virginia this was for a long time the only direct tax, and is one that eminently commends itself to the thoughtful. It is one of the maxims of our civilization that every man is equal before the law and has a right to invoke it for the protection of himself and his property, and it would appear that a poll tax assessed equally upon all citizens represents the most perfect equality of service to the government.

There have been many experiments in an effort to collect this tax. In modern times many of the States, including Virginia, have made its payment a prerequisite to voting. Nearly all of them, however, have abandoned this system because it was the means of indirect bribery in buying up capitation tax tickets. This tax, however, can be and should be collected from a large bulk of the population, provided sufficient energy is used by the collecting officers.

INCOME TAX.

Second. Income Tax.—Much has been said in the last few years abusive of the income tax and its advocates, yet the income tax has been used in this country by the general government successfully to aid it in times of great national distress; it has been a recognized part of the tax system of Virginia, and is in full operation in nearly every country in the civilized world. The income tax assessed in Virginia for the year 1899 was $54,148.38. Under the last act of the Legislature governing this tax there is a wide margin of exemptions, which accounts in part for the smallness of the tax collected, and it can be explained further by the fact that fixed incomes in Virginia are very unusual, and by the further fact that in Virginia, as everywhere else, this tax is unpopular, being looked upon as a tax upon industry and as in the nature of double taxation. The same difficulties have been encountered in England, yet, notwithstanding the protest of economical writers and the admissions of statesmen, such for instance as Mr. Gladstone, the tax has been maintained and increased according to the needs of the government. It can be said in favor of this tax, that it falls heaviest on those with the greatest ability to pay, and that where collected honestly, it reaches forms of property that cannot well be reached otherwise.

GENERAL PROPERTY TAX.

Third. General Property Tax.—Under this tax, which prevails throughout the United Staes, and which has been abandoned elsewhere in the civilized world, with the exception of Switzerland and Holland, and which is sometimes called "Infinitesimal Tax System," the object is to reach every and all kinds of property. The theory of this tax is that all property sharing alike the protection and benefits of the government should equally bear its burden. A plausible argument in support of a mistaken idea of taxation. In Virginia we tax the land and its improvements by a system which cannot be justified. Each county has its own assessors; these assessors have no means of communication or of comparing results. As a consequence lands in one county or one district of a county will be asessed at a very low figure, while in another county or in another district of the same county lands of a similar market value and productiveness are assessed at practically their market value, depending upon the good nature, the desire of popularity or ignorance of each individual officer. These assessments are not reviewed unless upon motion of a party aggrieved, and then only for the purpose of decreasing the assessment. The result of this and of the even worse method of assessing personal property is that:

We find the anomalous condition of a number of counties drawing out of the State treasury more than they put into it, which is tantamount to saying that a community is powerless to police and preserve order within boundaries and unable to carry on civilized government.

That the burden of taxation is unequally and unjustly borne. And

That a reward in effect is offered to each county to assess its property low and burden its citizens as little as possible by the assurance that if they do not supply money for their own wants it will be supplied to them.

This statement is sufficient to show the vice and weakness of our whole system.

Again, in taxing real estate and the improvements equally, we tax the energetic citizen for his energy, the home-maker for making the home, and further than that, through the workings of our system, make double taxation, contrary to the spirit and letter of our Constitution, common.

The taxation of personal property in Virginia is even more open to criticism than the taxation of realty. The usual and ordinary custom prevailing is for the Commissioner of the Revenue to distribute blanks, which are filled up by the taxpayers, according to the whim, fancy and interest of each individual. As a result the tangible visible personal property is, as a rule, taxed, while invisible, intangible property largely escapes, with the result, as has been shown by careful investigation of tax commissioners in other States where the same system prevails, that the farmer and the poor man, whose property consists almost entirely of what can be seen and touched, pays taxes all out of proportion to others.

The general property tax prevails almost universally throughout the United States, and notably in the State of North Carolina, and as evidence of the bad methods prevalent in Virginia, it is pertinent to mention that the areas of North Carolina and Virginia are nearly equal, the population almost exactly the same, with practically the same needs of government, and yet the assessed value of property in Virginia is nearly twice that in North Carolina. Though the tax purports to reach all forms of property, we find that the assessed value of deposits in bank is only $2,771,473.00, while the money on deposit in the national banks alone, in the city of Richmond, is in excess of $10,000,000.00. Under the head of value of bonds, notes and other evidences of debt, held by others than fiduciaries, $89,390.00 was returned for taxation in the city of Roanoke, while an examination of the records in the clerk's office, made for me by a competent person, shows that during the past year $399,000.00 was secured by deeds of trust and mortgages; this does not include debts secured in the next previous two or three years, which would approximate the same amount. The same state of affairs exists, according to my information, elsewhere.

The total value of all the minerals, including coal, given in for taxation in the State of Virginia, accord to the last Auditor's report, was $189,137.00. When one thinks of the immense amount of coal, iron ore, etc., mined in Virginia, the absurdity of this is manifest.

Every judgment for a fine, carries with it costs, yet we find in the Auditor's report eleven counties and five cities returning fines without costs. This citation of abuses and failures of duty could be extended almost indefinitely. As a result thereof, we find that the personal property in 1898, paid only $336,400.85, while real estate in the same year paid $1,016,388; this dispite the fact that in the last forty years the increase in personal property and personal values has been phenomenal.

Most States in the Union have some check upon their taxing department in the shape of Boards of Equalization, which undertake to equalize and adjust the assessment of real estate, and provisions for informers to insure the proper assessment of personal estate. Virginia has nothing approaching this, not even a travelling auditor to check the accounting officers of the State, a protection which it would seem the most rudimentary business sagacity would dictate.

SOME REMEDIES.

I desire, however, to bring to the attention of this body some of the various remedies which have been suggested, without advocating or espousing any particular relief, except to say—that the Constitution of this State has to be so amended as to give the Legislature broader powers in the adjustment of taxes and their imposition before anything can be accomplished. Some of the States in this Union, after getting what they could in the shape of a general property tax, depend upon making up the deficit by the taxation of corporations. This is done upon the theory of the old writers on taxation—"To pluck the goose, i e, the people, so as to procure the greatest amount of feathers for the least amount of squarking." Indirect taxation has from the beginning of the world been popular with governments, because as a rule the person taxed is ignorant of the fact and does not realize what is being imposed upon him.

Here in Virginia one class of corporations have, up to this time, been made to pay the bulk of the corporate taxes collected in this State.

There is no disputing that corporations should bear a reasonable and just proportion of taxation, bearing in mind—first, that this is an indirect tax, ultimately paid by the patrons and users of the corporation, and that in some corporations the burden of this tax falls on all alike, without reference to ability to pay, while the tax on others will fall ultimately heaviest on those best able to bear it; and, second, taxation should not be levied so as to drive out industry, cripple development and paralyze business.

With these two principles kept in view the wise legislator can make corporations an aid and support of the government, and by departing from them unnecessarily burden the people and their business. Assuming that corporations will pay their proportion of taxes, the next question is from what source should the balance of the revenue be derived?

Few people understand what a stupendous amount of money is paid out in taxation every year. According to the figures of the last Congress over $2,000,000 a day are paid in support of the National Government, while the various State governments collect a tax, according to a recent estimate, almost as large as that required to support the British empire. These figures are so stupendous that the human mind cannot comprehend them. What we do know, however, is that this enormous amount of money is to-day raised in a manner acknowledged by all writers upon this subject as full of error, inequality and injustice. Various remedies have been suggested, some visionary and impracticable; others adapted to one condition and not to others.

I do not propose to discuss mere theories, such as those of Bellamy and other writers, who ignore in their teachings the factor of man, with his passions, his ambitions and his desires. One of the theories which has received much consideration is what is known as the "Single Tax Upon Land."

This system has been given one trial in the United States, in Maryland, where a small town did away with all taxation except upon realty. This experiment did not continue long enough for a conclusive judgment to be formed, the Supreme Court of Maryland declaring the tax unconstitutional, but, according to the friends of this tax, the results were, as far as they went, eminently and entirely satisfactory.

In Ontario, which is primarily an agricultural community, land values bear practically the entire burden.

In France the tax is based on the net income from the land; the English plan is to base taxation of land on the rental value thereof, and this latter method seems to give the best results.

HOME RULE TAX.

What is known as "Home Rule Tax" is now being strongly advocated by writers upon this subject. The idea is that the State shall delegate to each county or municipality the power to collect its own taxes—the county or municipality to determine for itself what subjects of taxation can be easiest reached, and with the least burden upon the citizen and the least interference with private rights; and that the State shall assess each county a certain amount, based upon the revenues of that county, which the county or municipality is to collect for the State, and pay into its treasury; or that the county or municipality to collect its taxes as it sees fit, and the State to collect its revenues from certain well defined sources, as a land tax, corporation tax, etc.

There are still others who advocate a modified form of the general property tax, confining the tax to such property as is tangible and can be reached and assessed, and as this tax would fall the heaviest on the farmer and agriculturist, it is proposed to exempt, in addition to the intangible property, the property that cannot be reached by the assesser.

As a prerequisite to the proper assessment of personal property, England found it necessary to appoint a Royal Commission; we in this State, where at least four-fifths of the personal property is not reached, will have to follow this example if it is proposed to come to any definite or practical conclusion.

These are briefly the chief remedies which are offered. Virginia in rearranging her tax system, after the Constitution is amended so as to allow more latitude to her Legislature, will have to confront this subject.

A State that has through centuries been a leader in all questions of Statecraft and government can be a leader in this country on this, the question which most nearly affects the American people and American prosperity: the country that boasts of its greatness and intelligence, but of all countries the most backward on the question pertaining to the revenue, and therefore to the welfare and happiness of the people. The man who accomplishes this will deserve a place in the affections and respect of Virginians second to no man who has ever lived and worked for the State.

Drouth in Lunenburg.

(Special Dispatch to The Times.)

HOLLYDALE, VA., July 19—The drouth in this immediate vicinity is becoming distressing. It has been nearly four weeks since there has been rain of any amount. The drouth and the excessively hot weather are telling disastrously on the corn and tobacco, while the gardens are well nigh exhausted. To add to the farmer's woes, the chinch bugs are playing havoc with his corn. It is thought that they are very much more numerous than they have been any of the past years.

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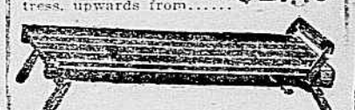

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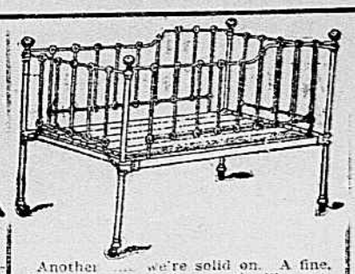

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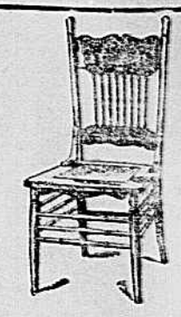

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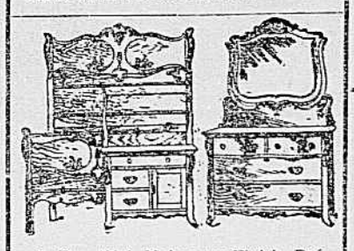

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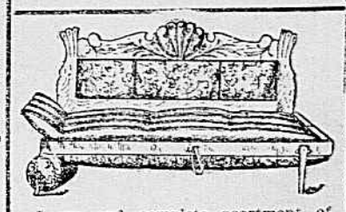

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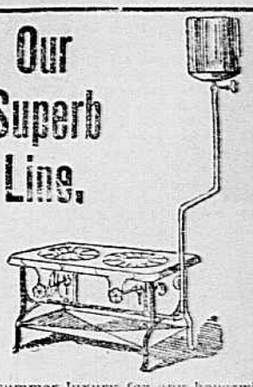

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CHINESE EMPEROR RULES OVER FOUR HUNDRED MILLION SOULS,

Enormous Population of the Chinese Empire Has Never Been Exactly Determined—Some of the European Experiences in the Far East.

(Written for The Times.)

For two and a half centuries the tail has been wagging the dog in the Celestial Empire. The ruling dynasty Manchurian, the Emperor and those dictating in his name, representatives of a majority, of say, eight millions in a total of four hundred millions.

How many people there are in China can, however, no more be stated approximately with ordinary presumption as a basis, than it can definitely with anything official to go upon. It is true that in 1842 the Pekin authorities issued what they termed an official statement of the population by provinces. Forty years later, or in 1882, there was another publication, ostensibly going into detail after the usual census fashion. But the inconsistencies, incongruities and general hap-hazard manner characterizing these emanations stamped them upon a par with all the utterances which the Chinese official succeeds in inducing himself to father. He views an authoritative statement, having to do within his province, as merely calling for the expression of his own opinion.

Any award of public funds to him is not to his notion a compensation for duties performed, but a present in appreciation of his personal loyalty to those above him. The contemplation of a division of what may come to him never enters his head. Besides, it is not at all necessary, as he, of himself, knows all that should be known relative to his bailiwick. To acknowledge he did not, by calling upon others to assist him in ascertaining, would be to confess a falling short of the standard, and thereby breed no end of trouble for himself. So, whatever may be asked of him in the way of data is at once forwarded, the exceeding simplicity of the system of aggregation and compilation avoiding all excuse for delay.

Such a thing as a house-to-house canvas, and an enumeration, however meagre in actual detail, has never been known throughout China. To attempt it would straightway cause trouble, every Chinaman thinking it a new scheme to extort money and conducting himself accordingly.

ENORMOUS POPULATION.

Some outside authorities estimate the population of the Empire as high as four hundred and fifty millions—others as low as three hundred millions. Between these totals may, or may not, be fairly correct. Journeying by the Yangstee, through what has been well termed the Mississippi Valley of China, making side trips up and down its numerous tributaries; later, taking in the Southern or Cantonese districts, and subsequently those north from Hankow to Tien Tsin, the traveller would regard the higher estimate as not excessive. But after the trio of tremendous stretches from Pekin—the one due west to Kashgar, the second northwest over the Caravan route to Kiahkta, and the third straight north to the confluence of the Shelka with the Amoor—the lesser figure would seem the more warranted.

The Chinese Empire in its entirety is a gigantic thing topographically, extending as it does from the 18th to the 54th degree north, and from the 72d to the 122d east. Three thousand miles one way and four thousand the other. Four and a quarter million square miles, or nearly a million more than our own total area.

The two provinces in the South, Kwang Tung, and Kwang Se, over which Li Hung Chang at present exercises despotic sway as Governor General or Viceroy, have an aggregated area of 158,000 miles—a territory larger than Ohio, Illinois and Michigan combined—and an estimated population of 35,000,000, which is greater than the total of our population west of the Alleghany Mountains. Canton and Swatow are in Kwang Tung and the province is renowned for its silk products. The province of Pechilli, in which are both Pekin and Tien Tsin, has an area of 60,000 square miles—equal, say, to that of New York, Connecticut and Massachusetts—and a population of 20,000,000, or three times that of the States named. Sze Chuen in the West is the largest province in the Empire, having an area of 170,000 square miles—exceeding that of New England and the Middle States—and a population of 70,000,000, or equal to that of our entire country. It, like Kwang Tung, is noted for the character and extent of silk products. Hoo Peh, in Central China, is another big province with 70,000 square miles and 35,000,000 population, Hankow is its great city. Shang Tung in the northeast, with fifty odd thousand square miles, has a population of 36,000,000, while Keang Su and Keang Si in the south, Fukien in the southeast, Nyan Wei in the east and Hunan in Middle China, all exceed 20,000,000 population.

HOW THEY LIVE.

A hundred people to the square mile—which would be the average for the entire Empire on basis of 400,000,000—the way the Chinese pack in, would not be at all out of reason, for sardines in a box could never be more tritely employed as a simile than in illustrating the manner in which the Celestials domicile themselves.

Bunks, a-top the oven-like arrangement which serves as the only heating apparatus of the house, is the commonest sort or rule with them, and is by no means confined to structures over which there are roofs of boards or what not—thatching with branches, grasses, etc., being the prevailing mode. Thousands of Chinese live under matting. Blackened and rotted by the elements, this overhead covering is tied or in the crudest way attached to the bamboo frame work, which does the double duty of constituting the skeleton of the habitation and affording hammock-like places for nightly repose. Often there will be nothing of these frail homes but stretches of old mats, and, not infrequently, mere shreds with the corners staked down.

Even the latter precaution is not always taken to keep the home from taking wings, as it were, and flying away on the morning breeze. Where the Chinese most do congregate they are literally stuffed in. The humble home of an American mechanic, with its three or four rooms, would to the Celestial mind be space and to spare for a half dozen families each with numerous progeny.

The Japs, Great Britain alone excepted, have the largest density of population known, in round figures three hundred to the square mile. Yet they are not in it with the Chinese in practicing economy as to household quarters. That it is at the expense of cleanliness, decency and health, is unnecessary to say. It could not be otherwise.

As a matter of fact, excluding the dependencies of East Turkestan, Jungavia, Tibet, Mongolia and Manchuria—taking in consideration only the eighteen provinces of China proper, and the density of her population equals that of Japan, viz: three hundred to the square mile. This, on the basis of the population in China proper being 385,000,000, which is the total endorsed by Sir Robert Hart—the best posted Englishman in the Empire—as approximately correct.

CHOLERA'S VICTIMS.

Two of the provinces exceed three hundred to the mile. Fukien with an area of 33,000 square miles averaging 574, and Shantug with 53,000 square miles averaging 557 to the mile. Two others exceed 450 and a couple run over 400.

Japan has only 148,000 square miles all told, and a population of but 44,000,000. The one province of Sze Chuen alone, in China, is nearly ten per cent. greater in area than Japan, with a population fifty per cent. larger than that of the Mikado's Kingdom.

Four of the Chinese provinces with a combined area of 200,000 square miles—equal, say, to the aggregate of the North Atlantic States, with Virginia added—have a gross population of 100,000,000, or an average of 500 to the square mile. The States named have a population of 20,000,000, or 100 to the square mile.

Cholera, the genuine Asiatic article, is a regular summer visitation in China; is, in fact, more or less a visitant ten of the twelve months, while smallpox is present all the year 'round. Little real attention is paid to either.

When in Shanghai, where, in July and August, the thermometer climbs over the hundred-above mark and stays there through the twenty-four hours, the Chinese were dying by the hundreds daily. The mortality as reported was, to the stranger, simply appalling. But the European residents took it as the merest matter of course.

Going right on with their "pegs"—whiskey and soda—doing business with the same nonchalance as if the dreaded Asiatic scourge was not, so to speak, right across the street, and generally having just as good a time as though their insurance on life was of the gilt edge order. And it was from their standpoint—experience.

One can get used to anything, is the old saying, and so it would seem with cholera, smallpox and other incidental features of Eastern life.

Your Shanghai, Hong Kong or Tien Tsin European friend will tell you not to drink water and you will be all right. The sure preventative lies in the negative "don't"—there is ever coupled with it the affirmative "do" and the context as a whole is inclusive of the injunction to recognize the infallible efficacy of the "peg."

Take your "Scotch" regularly, enjoins your friend, and like the good fellow he is, sets the example so often for your benefit, and also to show he practices what he preaches, that somehow or other you become as oblivious as the oldest resident to cholera or any other ill to which human flesh is heir.

DRINKS WATER AND DIES.

Meanwhile the Chinese drink water and die.

A bit of figuring with paper and pencil, taking the gross population as a basis of calculation, shows the death rate not to be so fearful as the aggregate mortality would appear to imply. Even a thousand a day, for such a center of native massing as Shanghai, would be scarcely more than a tenth of one per cent.

Very few Europeans get the cholera, not only the care in avoiding water as a beverage, but cleanliness of person, frequent change of clothing and refraining from exposure in the sun, rendering them comparatively free from it. The bubonic plague, when it is raging, is no more dangerous to Europeans than is the cholera or smallpox. With ordinary precaution every risk of being brought in contact with it may be shunned.

All three of these diseases are infectious, not contagious, and when one has been some time in the East he gets to recognize a decided difference in the terms.

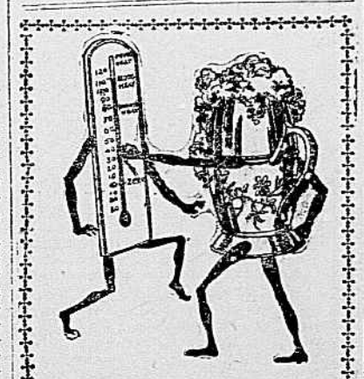
The native goes right on having cholera, smallpox and the bubonic plague, whenever it is around, yet with all he is not on the wane but on the gain. There is no outward evidences of a decrease, on the contrary every appearance of a steady increase of the population.

Japan's average per square mile duplicated in the Chinese Empire, as a whole, would mean an aggregate population of a billion and a quarter. The Japs, as they live, find sustenance when crowded in three hundred to the square mile. The Chinese, as they live, are in clover, four hundred to the square mile. This average for the Empire would be a population of sixteen hundred million, equal to that at present estimated for the entire earth.

What China's increase will in reality prove when the existing conditions radically change—and recent events make this inevitable—must become of the interesting demonstrations of the future.

The per cent. of Japan's annual augmentation has consistently advanced with the adoption of modern methods, not merely as to the strictly sanitary, but in other relations of life and environment. From an increase of less than one per cent. in 1890 it advanced to nearly one and a half per cent. in 1899. This ratio applied to China would, on the basis of a present population of four hundred millions, carry her close to the half billion notch by the time we were ready to take the next census, and ourselves officially pass the first hundred million mark.

MAJOR PANGBORN.



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Delightful Entertainment.

(Special Dispatch to The Times.)

CHASE CITY, VA., July 21.—A few days since Mrs. E. B. Gilmore gave a delightful entertainment at her home, in this place, which was in honor of Mr. Edward B. Goode, Jr., of New York city, and Mr. George K. Gilmore, of Chase City, a cadet just from the Virginia Military Institute.

The parlor to the residence was brightly lighted, and everything arranged for the comfort of the dancers. After the arrival of the guests the music was begun; then the dance quickly followed, which was kept up until a late hour of the night. Light refreshments were served. All seemed to enjoy the occasion very much, and were profuse in their praises of the hostess for the delightful evening they had spent. Among those present were Mrs. J. Watkins Goode, Chase City; Mrs. R. C. Gordon, Richmond; Miss Lillie Crafton, Reidsville, N. C.; Miss Bessie Bruner, Monroe, N. C.; Miss Mary B. Love, Concord, N. C.; Miss Mary Low Tucker, Danville; Miss Judith Goode, Skipwith; Miss Mable Sloan, Chase City; Miss Frances Overby, Chase City; Miss Mary Roberts, Chase City; Miss Morgan, Richmond, and Miss Rachel Gilmore, Chase City, and Messrs. J. Watkins Goode, C. Haskins, Jr., Milton Walker, Peter Maddox, of Chase City, and Mr. H. Watkins, of Smithville, Va.

A FISH-FRY.

A Rectory to be Built at Dinwiddie C. H.—Seriously Hurt.

(Special Dispatch to The Times)

DINWIDDIE C. H., VA., July 19.—A fish-fry was given yesterday at Camp Cousins by Messrs. W. F. Hitchcock, B. E. Livesay, Howard Hall and Lewis Applewhite, which was heartily enjoyed by all present. Among the invited guests were Messrs. Meredith, of Petersburg; A. M. Orgain, Jr., W. M. Sterne, John Hargrove, J. M. Rees and John Padgett.

The record for a fish diet was broken by Mr. Hall. Mr. John Padget furnished humor for the assembly. The hosts proved themselves to be equal to the occasion, and the guests returned to their respective homes late in the afternoon much delighted with the gaiety of the day.

J. E. B. Stuart Camp, No. 1, Confederate Veterans, will give a dinner at the Courthouse Saturday, August 1st. General Bolling, commander for the State, Messrs. Carter R. Bishop and George S. Bernard, of Petersburg, will be present and deliver addresses. It is hoped that there will be a full attendance of the "Vets" and as many citizens as can possibly come. The ladies of the various sections of the county will furnish the dinner. A camp of Sons of Confederate Veterans will be organized, also a chapter of Daughters of the Confederacy.

Mr. Peyton Riddle, who is employed at one of the neighboring saw-mills, was quite seriously injured Tuesday by a log falling upon him.

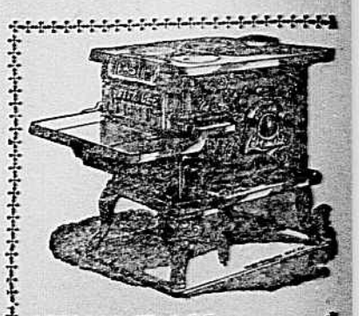
The committee appointed by the several Episcopal churches of Dinwiddie to select a suitable place at which to erect a rectory were in session here Monday, and selected Dinwiddie Courthouse as the most convenient and suitable point. Mr. W. M. Sterne, a leading member of Calvary Episcopal Church, at this place, will donate the land upon which to erect the building, and it is hoped that sufficient funds will shortly be subscribed with which to commence the erection thereof.

Miss Sue Jones, of Petersburg, is visiting Mrs. S. Y. Gilliam, at "Burnt Quarter."

Miss Sallie Beck, daughter of Mr. J. M. Beck, of Dinwiddie, who has been attending schools in Philadelphia for the past several sessions, is at home, accompanied by friends.

Mr. and Mrs. A. E. Richmond and Miss Alma Harris, of this place, is visiting Mr. Richardson's old home, in New Kent county.

Miss Mamie Dennis, of Mt. Airy, Ga., who has been visiting her uncle, Mr. John Y. Harris, is now visiting relatives in Petersburg.



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